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NEW BOOKS

- ALLEN, J. E. *The war debt and how to meet it.* (London: Methuen. 1919. Pp. 157. 5s.)
- BERNIS, F. *La hacienda española. Los impuestos.* (Barcelona: Editorial Minerva. 1919. Pp. 360.)
- BIDWELL, F. D. *Taxation in New York state.* (Albany: The author. 1918. Pp. 301.)
- BOCQUET, L. *L'impôt sur le revenue, cédulaire et général.* (Paris: Sirey. 1919. 14 fr.)
- CHASSELL, E. D. and ROBINS, K. N., compilers. *The case for and against tax exemption of United States government bonds and federal farm loan bonds.* (Chicago: Farm Mortgage Bankers Association of America. 1919. Pp. 38.)
- CHARRIAUT et HACAULT. *La liquidation financière de la guerre. Une mise au point. Un projet.* (Paris: Alcan. 1919. Pp. 96. 2 fr.) Discusses how Germany can make indemnity and the need of an inter-allied loan.
- DAVENPORT, E. H. *Parliament and the taxpayer.* (London: King. 1919. 6s.)
- EDGEWORTH, F. Y. *A levy on capital for the discharge of debt.* (New York: Oxford Univ. Press. 1919. Pp. 32. 45c.) A lecture delivered at Oxford University. Author reviews the arguments, pro and con, and concludes that England should hold itself in readiness to adopt a levy on capital, but that it should not initiate the scheme until after further observation and reflection.
- FÉNOLHAC, G. *L'évolution de l'impôt progressif en matière de taxes successoriales.* (Paris: Rousseau. 1919. Pp. 255.)
- FISK, H. E. *Our public debt.* (New York: Bankers Trust Co. 1919. Pp. 126.) The author has made an original study by going back to official and original sources. In the latter part of the volume are tables of liberty bonds and note values, prepared by J. S. Thompson, assistant actuary of the Mutual Life Insurance Company.
- GRAY, J. McI. *State taxation of railroads under government ownership or operation.* (Brooklyn, N. Y.: Palmetto Press, 330 Fulton St. 1918. Pp. 24.)
- HERKNER, H. *Die Neuordnung der Deutschen Finanzwirtschaft.* (Munich: Duncker & Humblot. 1918. Pp. vii, 345.)
- HORNELL, O. C. *Sources of municipal revenue in Maine.* (Brunswick, Maine: Bowdoin College Bulletin. 1918. Pp. 86.)
- HUBBELL, C. H. *A story of the income tax, an aid to the application of the 1919 revenue act, February 1911.* (Cleveland: First National Bank. 1919. Pp. 115.)

HUGUES, P.-E. *Un impôt sur le revenu sous la révolution.* (Paris: Champion. 1919. Pp. lxxvii, 328. 8 fr.)

KAHN, O. H. *Taxation.* (New York: The author, 52 William St. 1919. Pp. 22.)

KIX MILLER, W. *United States income and war tax guide, law of 1919.* (Chicago: Commerce Clearinghouse. 1919. Pp. 124.)

LAGAILLARDE, J. *Les nouvelles taxes sur les payements et le nouveau droit proportionnel sur les effets négociables ou de commerce.* (Paris: Giard & Brière. 1919. 6 fr.)

LEVINE, L. *The taxation of mines in Montana.* (New York: Huebsch. 1919. Pp. 141.)

MARION, M. *Histoire financière de la France depuis 1715.* (Paris: Rousseau. 1919. 12.50 fr.)

MICHELSON, A. *Le problème des finances publiques après la guerre.* (Paris: Payot. 1919. Pp. 430. 15 fr.)

MILLER, F. *Do you pay excess profits duty?* (London: Allen & Unwin. 1919. Pp. 34. 1s.)

MONTGOMERY, R. H. *Supplement to income tax procedure, 1919.* (New York: Ronald. 1919. Pp. 981-1287. Not sold separately.)

In the June number of the AMERICAN ECONOMIC REVIEW (p. 354) there appeared a review of Montgomery's *Income Tax Procedure, 1919.* In that review mention was made of a promised supplement not at that time available. This has now been received. It contains the necessary amendments and more particularly additions based upon the new and liberal rulings of the department. The changes in the rulings are discussed with the same clearness and precision that characterize the main volume. For easy reference the corresponding subjects in the main volume are indicated page by page. This method lessens as far as is possible the inconvenience caused by the frequent changes in the law and in its interpretation. An excellent feature of the supplement is the reprinting of the official forms for the returns.

Correction: In the original review of Montgomery's volume the phrase "net realized money income" was misprinted as "net railroad money income."

C. C. P.

NEYMARCK, A. *Les milliards de la guerre.* (Nancy: Berger-Levrault. 1918. Pp. 32. 4 fr.)

NICHOLSON, J. S. *War finance.* Second edition, with three additional chapters. (London: King. 1919. 12s. 6d.)

RAIGA, E. *Les finances et le régime fiscal de guerre de l'Angleterre.* (Paris: Berger-Levrault. 1919. 2 fr.)

ROBERTSON, J. M. *The new tariffism.* (London: Allen & Unwin. 1918. Pp. 63. 2s. 6d.)

SALMON, E. *La guerre et les finances de la France.* (Paris: Tenin. 1918. 3 fr.)

SOWARD, A. W. and WILLIAM, W. E. *The taxation of capital.* (London: Waterlow & Sons. 1919. Pp. xvi, 408. 18s. 6d.)

STILLWELL, A. E. *How to reduce your income tax by liberty currency.* (London: Hodder & Stoughton. 1918. Pp. 70. 1s. 3d.)

THUM, W. *Untaxing the consumer. Interwoven problems.* (Pasadena, Cal.: Grant Press. 1918. Pp. iii, 97.)

WOODRUFF, C. R. *A new municipal program.* (New York: Appleton. 1919. Pp. x, 392. \$2.25.)

Contains chapters on the franchise policy of the new municipal program, by D. F. Wilcox, and financial provisions of the new municipal program, by John A. Fairlie.

YOUNG, A. N. *Finances of the Federal District of Mexico.* A report to the Commission on the Administrative and Financial Reorganization of the Republic of Mexico. (Published by the Government of Mexico. 1918. Pp. 71.)

This is one of a series of studies on the finances of different parts of the government in Mexico. The Federal District is to Mexico very roughly what the District of Columbia is to the United States. It contains besides the great City of Mexico a dozen other municipalities. The problems presented to Dr. Young arise from the shifting back and forth of the functions of the district on the one hand and of the cities in the district on the other hand. The district proper is financed through the central treasury of the Republic. The main problems seem to be to obtain sufficient revenues and to provide more elasticity. An interesting proposal is to change the basis of the land tax, the predial tax, from the traditional one of rental value to selling value. One may well wonder how that will fit in with the prejudices and principles of a people whose ideas on taxation come down from Spain. The statement of the existing system is very brief and the recommendations are not argued at great length.

CARL C. PLEHN.

Assets and exchequer balances, 1875 to 1917-18. (London: King. 1919. 6d.)

Federal capital stock tax under the revenue act of 1918, regulations of the Treasury Department, no. 50. (New York: Guaranty Trust Co. 1919. Pp. 44.)

Handy-digest federal income tax, for individuals, partnerships and fiduciaries. 1919 edition. (Baltimore, Md.: Alexander Brown & Sons. 1919. Pp. 69.)

The income tax on individuals. Second edition. (New York: Brown Brothers & Co. 1919. Pp. 63.)

Income tax law; analysis and comment. Fifth edition. (New York: Harris, Forbes & Co. 1919. Pp. 7.)

The Corporation Trust Company's war tax service, containing title III, war-profits and excess-profits tax law, and other titles covering special tax levies, including capital stock tax on corporations law, etc. (New York: Corporation Trust Co. 1919. Pp. 297.)

The lot and block method for describing property for taxation purposes. (Detroit: Bureau of Governmental Research. 1919. Pp. 8.)

Philadelphia charter committee. Report of the subcommittee regarding measures needed for the improvement of the government of the city and county of Philadelphia together with drafts of bills prepared for introduction into the legislature. (Philadelphia: Bureau of Municipal Research. 1919. Pp. 120.)

Public finance. National expenditure committee, session 1918, reports with evidence and index. (London: King. 1919. 2s. 6d.)

The new revenue law, revenue act of 1918. (New York: Guaranty Trust Co. 1919. Pp. 223.)

Practical questions and answers. Federal tax laws affecting individuals, partnerships, and corporations. (New York: Irving National Bank. 1919.)

Standard manual of the income tax, 1919. (New York: Standard Statistics Co. 1919. Pp. 1379. \$5.)

A story of the income tax, an aid to the application of the 1919 revenue act. (Cleveland, O.: First National Bank. 1919. Pp. 115.)

Tax on personal incomes, state of New York. Chapter 627, laws of New York 119, approved May 14, 1919. (New York: Guaranty Trust Co. 1919. Pp. 43.)

United States governmental war loans: a complete description of the original and converted issues of liberty bonds. (New York: National City Co. 1918.)

Victory and other liberty loan acts; with excerpts from other acts of Congress concerning the public debt. (New York: Bankers Trust Co. 1919. Pp. 83.)

Population and Migration

NEW BOOKS

EASTMAN, P. R. *The relation of parental nativity to the infant mortality of New York state.* Reprinted from the *American Journal of Diseases of Children.* (Chicago: American Medical Assoc. 1919. Pp. 19.)

GULICK, S. L. *A comprehensive immigration policy and progress.* (New York: The author, 105 East 22nd St. 1918. Pp. 22.)